



REAL PROPERTY TAX CREDIT FOR HOMEOWNERS 55 YEARS AND OLDER

Forms and Instructions for Tax Year 2005-2006

**INCOME BASED ON 2004 INCOME TAX RETURN
REAL PROPERTY TAX BASED ON 2005-2006 TAX YEAR**

INTRODUCTION

Contained are the forms and instructions to assist you in preparing your claim for Real Property Tax Credit. Read all of the instructions carefully. You must meet all of the eligibility requirements shown below before proceeding with the application forms. After filling out the necessary forms, please check to see that they are correct. Be sure to file these forms before May 1 and keep a copy for your records. Make sure that you have signed it. Contact the Current Collections Section if you need any help in filling out the forms.

ELIGIBILITY REQUIREMENTS

The following requirements must be met:

- ◆ You must have had a multiple home exemption in effect on the property during the tax year for which the claim is made.
- ◆ For last calendar year your total household income* must not exceed the very low income limits established by the United States Department of Housing and Urban Development adjusted for household size in the City and County of Honolulu. *(See TAX RELIEF chart below)*
- ◆ Your real property tax amount must exceed 5% of your household income. You will be applying for the credit before you get your tax bill. There is no penalty for applying if your property tax is later determined not to exceed 5% of your income.
- ◆ Neither you or any member of your household owns any other real property anywhere.

TAX RELIEF 2004-2005							
INCOME LIMITS							
1 PERSON	2 PERSON	3 PERSON	4 PERSON	5 PERSON	6 PERSON	7 PERSON	8 PERSON
23,000	26,300	29,550	32,850	35,500	38,100	40,750	43,350

* Household income means all taxable and nontaxable income of persons who live in the same dwelling, sharing its furnishings, facilities, accommodations, and expenses. Income shall also mean the sum of federal adjusted gross income as defined in the Internal Revenue Code of the United States of 1954, as amended. (Please refer to the Revised Ordinances of Honolulu 1990, as amended, Article 13 Sec. 8-13.1.) The term does not include bona fide lessees, tenants, or roomers and boarders on contract.

Any person who files a fraudulent claim or attests to any false statement, with intent to defraud or to evade the payment of taxes of any part thereof, or who in any manner intentionally deceives or attempts to deceive the City Department of Budget and Fiscal Services, shall be fined not more than \$2,000 in addition to being responsible for any outstanding taxes, interest, and penalties.

IMPORTANT REMINDERS

- ♦ Claimants must file each year.
- ♦ Filing deadline date is MAY 1.
- ♦ Submit the following documents:
 - ♦♦ Claim for Credit (Form DF-T-141).
 - ♦♦ Household Income Declaration (Form DF-T-141A).
 - ♦♦ Permission to Release Information letter.
 - ♦♦ Federal Form SSA-1099, Social Security Benefit Statement, showing total social security benefits paid to you last year.
 - ♦♦ Copy of Federal or State income tax return. If none was filed, then complete the Appointment of Agent form.
- ♦ Sign your name.
- ♦ Return or mail completed claim form and documents to:

CURRENT COLLECTIONS SECTION
Department of Budget and Fiscal Services
530 South King Street, Room 115
Honolulu, HI 96813

- ♦ If mailing, please place proper postage.
- ♦ For information, call 523-4856.

PRIVACY NOTIFICATION

The Information Practices Act of 1977 and the Federal Privacy Act require the City Director of Budget and Fiscal Services to provide the following information to individuals who are asked to supply information.

The principal purpose for requesting information is to administer the Real Property Tax Refund for Homeowners 55 Years and Older, an Ordinance of the City and County of Honolulu. The applicant's social security number must be included to provide proper identification to permit processing of the application, and to efficiently administer the tax refund program. Furnishing all of the appropriate information requested on the forms and accompanying instructions is required to enable the Director of Budget and Fiscal Services to determine eligibility. Failure to furnish the specific information requested on the forms may result in the denial of the application, delay in the approval of the property tax refund, or other disadvantages to the applicant. Information furnished on the claim for refund may be transferred to other governmental agencies as authorized by law. Individuals have the right to review their own records maintained by the Department of Budget and Fiscal Services. The official responsible for maintaining the information is the Chief of Treasury, Department of Budget and Fiscal Services, City and County of Honolulu, 530 South King Street, Honolulu, Hawaii 96813.

INSTRUCTIONS FOR COMPLETING FORM DF-T-141

- Line 1 - Print or type your LAST name, then your first name and middle initial.
- Line 2 - Enter your mailing address. Enter your apartment unit number, if applicable.
- Line 3 - Enter your Federal social security number, residence and business phone numbers.
- Line 4 - Enter your date of birth.
- Line 5 - Place an "X" in the appropriate space.
- Line 6 - Place an "X" in the appropriate space.
- Line 7 - Place an "X" in the appropriate space and indicate the year applied.
- Line 8 - a) Enter the tax map key of the property for which tax refund is claimed. These numbers appear on your real property assessment notice and real property tax bills.
- b) Enter the address of the property if it is different from your mailing address.
- c) Place an "X" in the appropriate space and indicate space and indicate the number of dwellings.
- d) Place an "X" in the appropriate space and indicate and indicate the percentage of the dwelling being used for rental or business.
- Line 9 - Beginning with your name, enter the names of the recorded property owners. Also enter each person's social security number next to his/her name. If there are more than three recorded owners, submit supplemental schedule of additional owners' names and social security numbers.
- Line 10 - Beginning with your name, enter the name of each household member and his/her social security number. (Household members must sign Permission to Release Information letter.)
- Line 11 - Answer questions by placing an "X" in the appropriate space.
- Line 12 - Answer questions by placing an "X" in the appropriate space. List names as they appear on line 10.

INSTRUCTIONS FOR COMPLETING FORM DF-T-141A (HOUSEHOLD INCOME DECLARATION)

Line A - Complete as instructed on the form.

Line F - Read certification. Sign and date the Household Income Declaration form.

GENERAL INSTRUCTION FOR REPORTING HOUSEHOLD INCOME

If you did not file an income tax return last calendar year, request for and file a completed "Appointment of Agent" form.

If you (or any of your household members) filed a tax return with the Internal Revenue Service last calendar year, submit a signed photostatic copy of that return with your application. If you filed only a State of Hawaii income tax return, submit a signed copy of that return instead.

If you received social security benefits in the last calendar year, submit form SSA-1099 to verify the amount of benefits you received.

Permission to Release Information letters must be signed by all reported household members. If there are more than three members in your household, ask for additional form letters.

CITY AND COUNTY OF HONOLULU
DEPARTMENT OF BUDGET AND FISCAL SERVICES

REAL PROPERTY TAX CLAIM FOR CREDIT FOR HOMEOWNERS 55 YEARS AND OLDER

1. CLAIMANT'S NAME: _____			
Last Name	First Name	M.I.	
2. MAILING ADDRESS: _____			
Number	Street Name	Unit No.	
City	State	Zip Code	
3. SOCIAL SECURITY NO.: _____ PHONE NO.: _____			
		Residence	Business
4. DATE OF BIRTH: _____			
Month		Day	Year
5. WILL YOU HAVE A MULTIPLE HOME EXEMPTION IN EFFECT ON THE PROPERTY IN THE YEAR YOU ARE CLAIMING THE TAX CREDIT?			
<input type="checkbox"/> NO If your reply is <u>NO</u> , do not proceed further. You are not entitled to a refund.			
<input type="checkbox"/> YES If your reply is <u>YES</u> , proceed to line 6.			
6. DO YOU OR ANY MEMBER OF YOUR HOUSEHOLD OWN ANY OTHER REAL PROPERTY ANYWHERE?			
<input type="checkbox"/> NO <input type="checkbox"/> YES			
7. DID YOU OR YOUR SPOUSE PREVIOUSLY APPLY FOR PROPERTY TAX REFUND?			
<input type="checkbox"/> NO <input type="checkbox"/> YES If YES, when (year)? _____			
8. IDENTIFICATION AND LOCATION OF PROPERTY FOR WHICH REFUND IS BEING CLAIMED:			
(a) TAX MAP KEY: 			
Z S PLAT PAR HPR TENANCY			
(b) ADDRESS OF PROPERTY (if different from mailing address):			
Number		Street Name	Unit No. City
(c) Do you have more than one dwelling on your property? <input type="checkbox"/> NO <input type="checkbox"/> YES If YES, how many? _____			
(d) Is any portion of dwelling mentioned in (c) above used for rental or business?			
<input type="checkbox"/> NO <input type="checkbox"/> YES If YES, what percentage? _____			
9. NAMES OF RECORDED PROPERTY OWNERS:			
Last Name		First Name	M.I. Social Security No.
(a) _____		_____	_____
(b) _____		_____	_____
(c) _____		_____	_____
10. NAMES OF HOUSEHOLD MEMBERS:			
Last Name		First Name	M.I. Social Security NO.
(a) _____		_____	_____
(b) _____		_____	_____
(c) _____		_____	_____
11. DID YOU OR YOUR SPOUSE FILE AN INCOME TAX RETURN FOR LAST CALENDAR YEAR?			
(a) With the Internal Revenue Service? <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) With the State Tax Collector? <input type="checkbox"/> NO <input type="checkbox"/> YES			
12. DID ANY OTHER HOUSEHOLD MEMBERS FILE INCOME TAX RETURNS FOR LAST CALENDAR YEAR?			
(a) With the Internal Revenue Service? <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) With the State Tax Collector? <input type="checkbox"/> NO <input type="checkbox"/> YES			
If YES, list names from Line 9 above, and indicate where filed:			
Last Name		First Name	M.I. Social Security No.
_____		_____	_____
_____		_____	_____

CITY AND COUNTY OF HONOLULU
DEPARTMENT OF BUDGET AND FISCAL SERVICES

REAL PROPERTY TAX CLAIM FOR CREDIT FOR HOMEOWNERS 55 YEARS AND OLDER

1. CLAIMANT'S NAME: _____			
Last Name	First Name	M.I.	
2. MAILING ADDRESS: _____			
Number	Street Name	Unit No.	
City	State	Zip Code	
3. SOCIAL SECURITY NO.: _____ PHONE NO.: _____			
		Residence	Business
4. DATE OF BIRTH: _____			
Month		Day	Year
5. WILL YOU HAVE A MULTIPLE HOME EXEMPTION IN EFFECT ON THE PROPERTY IN THE YEAR YOU ARE CLAIMING THE TAX CREDIT?			
<input type="checkbox"/> NO If your reply is <u>NO</u> , do not proceed further. You are not entitled to a refund.			
<input type="checkbox"/> YES If your reply is <u>YES</u> , proceed to line 6.			
6. DO YOU OR ANY MEMBER OF YOUR HOUSEHOLD OWN ANY OTHER REAL PROPERTY ANYWHERE?			
<input type="checkbox"/> NO <input type="checkbox"/> YES			
7. DID YOU OR YOUR SPOUSE PREVIOUSLY APPLY FOR PROPERTY TAX REFUND?			
<input type="checkbox"/> NO <input type="checkbox"/> YES If YES, when (year)? _____			
8. IDENTIFICATION AND LOCATION OF PROPERTY FOR WHICH REFUND IS BEING CLAIMED:			
(a) TAX MAP KEY: _____			
Z	S	PLAT	PAR
HPR	TENANCY		
(b) ADDRESS OF PROPERTY (if different from mailing address):			
Number	Street Name	Unit No.	City
(c) Do you have more than one dwelling on your property? <input type="checkbox"/> NO <input type="checkbox"/> YES If YES, how many? _____			
(d) Is any portion of dwelling mentioned in (c) above used for rental or business?			
<input type="checkbox"/> NO <input type="checkbox"/> YES If YES, what percentage? _____			
9. NAMES OF RECORDED PROPERTY OWNERS:			
Last Name	First Name	M.I.	Social Security No.
(a) _____			
(b) _____			
(c) _____			
10. NAMES OF HOUSEHOLD MEMBERS:			
Last Name	First Name	M.I.	Social Security NO.
(a) _____			
(b) _____			
(c) _____			
11. DID YOU OR YOUR SPOUSE FILE AN INCOME TAX RETURN FOR LAST CALENDAR YEAR?			
(a) With the Internal Revenue Service? <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) With the State Tax Collector? <input type="checkbox"/> NO <input type="checkbox"/> YES			
12. DID ANY OTHER HOUSEHOLD MEMBERS FILE INCOME TAX RETURNS FOR LAST CALENDAR YEAR?			
(a) With the Internal Revenue Service? <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) With the State Tax Collector? <input type="checkbox"/> NO <input type="checkbox"/> YES			
If YES, list names from Line 9 above, and indicate where filed:			
Last Name	First Name	M.I.	Social Security No.

**CITY AND COUNTY OF HONOLULU
DEPARTMENT OF BUDGET AND FISCAL SERVICES
HOUSEHOLD INCOME DECLARATION**

CLAIM NO. _____

NAME _____ SOCIAL SECURITY NO. _____

SOURCE OF INCOME	INCOME FROM HOUSEHOLD MEMBERS		
	a	b	c
1. Wages, Salaries, Tips, Commission and Bonuses			
2. Interest Income			
3. Dividend Income (Total before exclusion)			
4. Business Profit/Loss (6)			
5. Capital Gains/Losses (7)			
6. Capital Gains Distribution from Mutual Funds (8)			
7. Supplemental Gains/Losses - Involuntary Conversions (9)			
8. Pensions and Annuities: (a) Social Security Benefits <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) Veterans Disability Benefits (10c)			
(c) Public Retirement Benefits (10d)			
(d) Private Annuities and Pensions (10e)			
(e) IRA, Keogh Distributions			
9. Rents and Royalties (11)			
10. Income from Partnerships, Estates, Trust (12)			
11. Farm Income (13)			
12. Unemployment Compensation Benefits (14)			
13. Adjustment to Gross Income: (a) IRA, Keogh Contributions and Rollovers			
(b) Other qualifying adjustment (15d)			
15. Non-Taxable Interest from Federal Government and Its Instrumentalities (20)			
16. Other Income Not Reported Above (State nature and source separately) (22)			
17. TOTALS (Columns a, b, c)			
18. Enter TOTAL (Columns a, b, c) and on Line A below. If more than income limit do not proceed. You are not eligible for credit.			\$ _____

FOR OFFICIAL USE ONLY	A. Enter total household income from Line 18 above.	\$ _____
	B. Enter amount of your Real Property Tax for this tax year.	\$ _____
	C. Enter 5% of total household income (Line A above).	\$ _____
	D. Subtract Line C from Line B. Enter amount here.	\$ _____
	E. If Line D is a negative amount or less than \$10.00, DO NOT PROCEED. You are ineligible for a credit. If Line D is over \$10.00, enter the amount here.	\$ _____

CERTIFICATION

F. Under penalties of perjury, I certify that I have examined this claim, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature_____
Date

**CITY AND COUNTY OF HONOLULU
DEPARTMENT OF BUDGET AND FISCAL SERVICES
HOUSEHOLD INCOME DECLARATION**

CLAIM NO. _____

NAME _____ SOCIAL SECURITY NO. _____

SOURCE OF INCOME	INCOME FROM HOUSEHOLD MEMBERS		
	a	b	c
1. Wages, Salaries, Tips, Commission and Bonuses			
2. Interest Income			
3. Dividend Income (Total before exclusion)			
4. Business Profit/Loss (6)			
5. Capital Gains/Losses (7)			
6. Capital Gains Distribution from Mutual Funds (8)			
7. Supplemental Gains/Losses - Involuntary Conversions (9)			
8. Pensions and Annuities: (a) Social Security Benefits <input type="checkbox"/> NO <input type="checkbox"/> YES			
(b) Veterans Disability Benefits (10c)			
(c) Public Retirement Benefits (10d)			
(d) Private Annuities and Pensions (10e)			
(e) IRA, Keogh Distributions			
9. Rents and Royalties (11)			
10. Income from Partnerships, Estates, Trust (12)			
11. Farm Income (13)			
12. Unemployment Compensation Benefits (14)			
13. Adjustment to Gross Income: (a) IRA, Keogh Contributions and Rollovers			
(b) Other qualifying adjustment (15d)			
15. Non-Taxable Interest from Federal Government and Its Instrumentalities (20)			
16. Other Income Not Reported Above (State nature and source separately) (22)			
17. TOTALS (Columns a, b, c)			
18. Enter TOTAL (Columns a, b, c) and on Line A below. If more than income limit do not proceed. You are not eligible for credit.			\$ _____

FOR OFFICIAL USE ONLY	A. Enter total household income from Line 18 above.	\$ _____
	B. Enter amount of your Real Property Tax for this tax year.	\$ _____
	C. Enter 5% of total household income (Line A above).	\$ _____
	D. Subtract Line C from Line B. Enter amount here.	\$ _____
	E. If Line D is a negative amount or less than \$10.00, DO NOT PROCEED. You are ineligible for a credit. If Line D is over \$10.00, enter the amount here.	\$ _____

CERTIFICATION

F. Under penalties of perjury, I certify that I have examined this claim, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature_____
Date

PERMISSION TO RELEASE INFORMATION

**Social Security Administration
Disability Compensation Division
Public Welfare Division
Unemployment Insurance Division
Veterans Administration**

I have made an application to the Department of Budget and Fiscal Services, City and County of Honolulu, for real property tax relief.

Accordingly I, _____, Social Security No. _____, hereby authorize the above named agencies to release information, if any, contained in their records concerning my benefits to any authorized representative of the Department of Budget and Fiscal Services, City and County of Honolulu.

Claimant's Signature/Date

**Social Security Administration
Disability Compensation Division
Public Welfare Division
Unemployment Insurance Division
Veterans Administration**

The owner of the residence in which I reside has applied to the Department of Budget and Fiscal Services, City and County of Honolulu for relief from real property tax. In connection with their review of the application, I, _____, Social Security No. _____, hereby authorize the above named agencies to release information, if any, concerning my benefits to any authorized representative of the Department of Budget and Fiscal Services, City and County of Honolulu.

Household Member's Signature/Date

**Social Security Administration
Disability Compensation Division
Public Welfare Division
Unemployment Insurance Division
Veterans Administration**

The owner of the residence in which I reside has applied to the Department of Budget and Fiscal Services, City and County of Honolulu for relief from real property tax. In connection with their review of the application, I, _____, Social Security No. _____, hereby authorize the above named agencies to release information, if any, concerning my benefits to any authorized representative of the Department of Budget and Fiscal Services, City and County of Honolulu.

Household Member's Signature/Date

APPOINTMENT OF AGENT

I, _____, Social Security
No. _____, do hereby appoint the Director of Finance, City and County
of Honolulu, or his/her authorized representative, as my authorized agent to obtain access
to all tax returns and return information which I have and am required to file under Hawaii
Revised Statutes Chapter 235, Income Tax Law, for calendar year _____, for the limited
purpose of verifying my application for relief from real property taxes. This appointment
shall expire six (6) months from the execution hereof.

Signature

Date _____